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 DIGEST
 

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SB 159 Engrossed

2019 Regular Session

Donahue

Present law (R.S. 39:32) requires the division of administration to develop a "cost recovery" budget request form to be completed by each budget unit in the executive branch of state government, except those in higher education agencies in which case the Bd. of Regents is required to develop the form.

Present law provides that the form shall require the budget unit to:

- (1) List all fees authorized for collection by the budget unit that are requested to be appropriated in the General Appropriation Bill as part of the unit's operating budget.
- (2) Report the prior fiscal year's actual revenue generated from fees as well as actual expenditures associated with providing the service or performing the activity; report the current fiscal year's budget authority and anticipated expenditures; and report the next fiscal year's requested budget authority and projected expenditures.
- (3) Provide a summary description of the service or activity funded by the fee and the legal authority for the fee.
- (4) Include performance indicator data associated with the service or activity.
- (5) Provide historical data on revenue generated and expenditures.
- (6) Provide a recommendation on apportionment of funding between the state and the particular user group.

Present law (R.S. 24:513) requires the legislative auditor to conduct a performance audit on each statutory dedication that includes a fee for service at least once every four years to determine if the fees are adequate to cover the costs associated with the service.

Proposed law instead requires the legislative auditor to review the cost recovery budget request forms completed for each budget unit in the executive branch of state government as provided in present law (R.S. 39:32) at least once every four years to determine if the fees are adequate to cover the costs associated with the service. Requires the legislative auditor to report his findings to the Joint Legislative Committee on the Budget.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 24:513(D)(4)(b))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Finance to the original bill

1. Deletes references to performance audits.
2. Provides that the legislative auditor shall review the cost recovery budget request forms completed for each budget unit in the executive branch of state government as provided in present law,
3. Provides that the legislative auditor is to report his findings to the JLCB.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the engrossed bill:

1. Replace a reference in proposed law to Act 1001 of the 2010 R.S. with a reference to R.S. 39:32.